

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6.27.2023  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/27/23  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/27/2023  
\_\_\_\_\_  
Date

Joshua D Latore  
\_\_\_\_\_  
Contact Person

(724)656-8866          Extn :6200  
\_\_\_\_\_  
Telephone    Extension

latore@wasd.school  
\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilmington Area SD	COUNTY : Lawrence	AUN : 104378003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%


Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes   
No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$23411040
Ending Unassigned Fund Balance	\$643854
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.75%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/25/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wilmington Area SD	<b>County :</b> Lawrence	<b>AUN Number :</b> 104378003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  <i>Vanessa Mae Russo</i>	<b>DATE</b>  <i>05/23/2023</i>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve amount is held for expenses that may arise during the school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance is maintained in order to cover future year budget shortfalls.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned balance is maintained to cover future cost increases in PSERS, OPEB, healthcare or capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	34,500
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,553,773
0850 Unassigned Fund Balance	983,932
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,537,705</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,359,895
7000 Revenue from State Sources	11,457,571
8000 Revenue from Federal Sources	1,762,506
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,579,972</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$28,117,677</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	7,248,976
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	25,307
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	1,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	317,500
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	12,500
6940 Tuition from Patrons	82,950
6990 Refunds and Other Miscellaneous Revenue	76,662

**REVENUE FROM LOCAL SOURCES \$9,359,895**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,149,256
7112 Basic Education Funding-Social Security	328,951
7160 Tuition for Orphans Subsidy	27,000
7220 Vocational Education	85,000
7271 Special Education funds for School-Aged Pupils	1,158,526
7311 Pupil Transportation Subsidy	975,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	566,331
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	478,170
7505 Ready to Learn Block Grant	219,259
7820 State Share of Retirement Contributions	1,452,078

**REVENUE FROM STATE SOURCES \$11,457,571**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	453,427
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,712
8516 Title III - Language Instruction for English Learners and Immigrant Students	38,367
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	667,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,762,506</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,579,972</b>
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Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,249,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$478,170</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$7,727,170</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,029,212</b>		

	<b>Lawrence</b>	<b>Mercer</b>	<b>Total</b>
<hr/>			
<b>2022-23 Data</b>			
a. Assessed Value	\$436,264,198	\$15,282,750	\$451,546,948
b. Real Estate Mills	15.7480	67.0500	
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$530,164,717	\$79,067,067	\$609,231,784
d. Assessed Value	\$443,685,125	\$15,823,150	\$459,508,275
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$6,870,289	\$1,024,708	\$7,894,997
(a * b)			
<b>2023-24 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	87.02184%	12.97816%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,870,372	\$1,024,625	\$7,894,997
(f Total * g)			
i. Base Mills Subject to Index	15.7481	67.0500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%	96.00000%
k. Tax Levy Needed	\$6,987,168	\$1,042,044	\$8,029,212
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>15.7480</b>	<b>65.8550</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$6,987,153	\$1,042,034	\$8,029,187
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,551,017
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,248,976
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,249,000

Amount of Tax Relief for Homestead Exclusions

\$478,170

Total Approx. Tax Revenue:

\$7,727,170

Approx. Tax Levy for Tax Rate Calculation:

\$8,029,212

	Lawrence	Mercer	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	16.5512	70.4695	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,343,521	\$1,115,049	\$8,458,570
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,773.00	\$3,054.50	
Number of Homestead/Farmstead Properties	2049	350	2399
Median Assessed Value of Homestead Properties			\$106,350

Act 1 Index (current): 5.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,249,000

Amount of Tax Relief for Homestead Exclusions

\$478,170

Total Approx. Tax Revenue:

\$7,727,170

Approx. Tax Levy for Tax Rate Calculation:

\$8,029,212

Lawrence

Mercer

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$478,170	Lowering RE Tax Rate	\$0	\$478,170
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$478,170</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lawrence	443,685,125	15.7480	6,987,153			96.00000%	
Mercer	15,823,150	65.8550	1,042,034			96.00000%	
<b>Totals:</b>	<b>459,508,275</b>		<b>8,029,187</b>	- 478,170 =	7,551,017 X	96.00000% =	7,248,976

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>58,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,080,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,170,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,228,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>609,231,784 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>7,310,781</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lawrence	15.7481	15.7480	0.01%	Yes	5.1%				
	Mercer	67.0500	65.8550	-1.77%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,578,678
1200 Special Programs - Elementary / Secondary	3,191,866
1300 Vocational Education	579,875
1400 Other Instructional Programs - Elementary / Secondary	9,202
<b>Total Instruction</b>	<b>\$12,359,621</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	601,197
2200 Support Services - Instructional Staff	576,093
2300 Support Services - Administration	1,375,813
2400 Support Services - Pupil Health	285,622
2500 Support Services - Business	361,299
2600 Operation and Maintenance of Plant Services	1,655,975
2700 Student Transportation Services	1,857,069
2800 Support Services - Central	548,734
2900 Other Support Services	18,000
<b>Total Support Services</b>	<b>\$7,279,802</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	636,669
<b>Total Operation of Non-Instructional Services</b>	<b>\$636,669</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	961,735
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$961,735</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,939,191
5900 Budgetary Reserve	234,022
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,173,213</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,411,040</b>

2023-2024 Final General Fund Budget

LEA : 104378003 Wilmington Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,582,399
200 Personnel Services - Employee Benefits	3,308,700
300 Purchased Professional and Technical Services	19,199
400 Purchased Property Services	31,830
500 Other Purchased Services	350,409
600 Supplies	216,941
700 Property	69,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,578,678</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,293,649
200 Personnel Services - Employee Benefits	923,333
300 Purchased Professional and Technical Services	274,550
400 Purchased Property Services	3,664
500 Other Purchased Services	674,995
600 Supplies	21,675
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,191,866</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	167,448
200 Personnel Services - Employee Benefits	135,831
400 Purchased Property Services	2,000
500 Other Purchased Services	257,172
600 Supplies	15,624
800 Other Objects	1,800
<b>Total Vocational Education</b>	<b>\$579,875</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,102
500 Other Purchased Services	2,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$9,202</b>
<b>Total Instruction</b>	<b>\$12,359,621</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	363,095
200 Personnel Services - Employee Benefits	218,686
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	2,650
600 Supplies	13,566
<b>Total Support Services - Students</b>	<b>\$601,197</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	323,981
200 Personnel Services - Employee Benefits	241,182
500 Other Purchased Services	75

<u>Description</u>	<u>Amount</u>
600 Supplies	9,355
700 Property	1,000
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$576,093</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	619,203
200 Personnel Services - Employee Benefits	443,450
300 Purchased Professional and Technical Services	211,831
400 Purchased Property Services	4,500
500 Other Purchased Services	50,313
600 Supplies	30,016
700 Property	2,000
800 Other Objects	14,500
<b>Total Support Services - Administration</b>	<b>\$1,375,813</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	153,200
200 Personnel Services - Employee Benefits	109,310
300 Purchased Professional and Technical Services	559
400 Purchased Property Services	1,300
500 Other Purchased Services	633
600 Supplies	19,620
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$285,622</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	173,342
200 Personnel Services - Employee Benefits	117,447
300 Purchased Professional and Technical Services	36,975
500 Other Purchased Services	10,000
600 Supplies	22,285
700 Property	500
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$361,299</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	555,140
200 Personnel Services - Employee Benefits	423,858
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	462,450
500 Other Purchased Services	74,277
600 Supplies	136,500
700 Property	2,500
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,655,975</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,655,174
600 Supplies	201,895

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,857,069</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	76,989
200 Personnel Services - Employee Benefits	54,003
300 Purchased Professional and Technical Services	251,659
400 Purchased Property Services	40,000
600 Supplies	65,943
700 Property	60,140
<b>Total Support Services - Central</b>	<b>\$548,734</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	18,000
<b>Total Other Support Services</b>	<b>\$18,000</b>
<b>Total Support Services</b>	<b>\$7,279,802</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	297,812
200 Personnel Services - Employee Benefits	125,170
300 Purchased Professional and Technical Services	31,800
400 Purchased Property Services	39,877
500 Other Purchased Services	94,008
600 Supplies	48,002
<b>Total Student Activities</b>	<b>\$636,669</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$636,669</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	935,000
700 Property	26,735
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$961,735</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$961,735</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	534,191
900 Other Uses of Funds	1,405,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,939,191</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	234,022
<b>Total Budgetary Reserve</b>	<b>\$234,022</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,173,213</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,411,040</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund

1,500,000	1,500,000
350,000	350,000
24,000	24,000
85,000	85,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$1,959,000</b>	<b>\$1,959,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,959,000</b>	<b>\$1,959,000</b>

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	19,063,382	17,094,328
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	277,513	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,965,238	3,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$23,306,133</b>	<b>\$21,269,328</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$23,306,133</b>	<b>\$21,269,328</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$23,306,133</b>	<b>\$21,269,328</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	34,500
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,062,783
0850 Unassigned Fund Balance	643,854
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,706,637</b>
<b>5900 Budgetary Reserve</b>	<b>234,022</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,975,159</b>